

HOUSE No. 1521

The Commonwealth of Massachusetts

PRESENTED BY:

Colleen M. Garry

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to an income tax exemption for survivors of terrorism who has lost one or more limbs.

PETITION OF:

NAME:

Colleen M. Garry

DISTRICT/ADDRESS:

36th Middlesex

HOUSE No. 1521

By Miss Garry of Dracut, a petition (accompanied by bill, House, No. [BILL NUMBER]) of Colleen M. Garry relative to income tax exemptions for certain survivors of acts of terrorism. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2521 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to an income tax exemption for survivors of terrorism who has lost one or more limbs.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 62 of the General Laws, as appearing in the 2014 Official Edition,
2 is hereby amended in Section 3, by adding at the end of Part B, Paragraph (b)(1), the following
3 subparagraph:— (D) an additional exemption in the amount the taxpayer would normally owe if
4 the taxpayer lost one or more limbs during an act of terrorism provided that the taxpayer was a
5 resident of Massachusetts when the act occurred.

6 SECTION 2. Chapter 62 of the General Laws, as appearing in the 2010 Official Edition,
7 is hereby amended in Section 3, by adding at the end of Part B, paragraph (b)(2), the following
8 subparagraph:— (D) an additional exemption in the amount the taxpayer would normally owe if

9 the taxpayer lost one or more limbs during an act of terrorism provided that the taxpayer was a
10 resident of Massachusetts when the act occurred.

11 SECTION 3. The commissioner shall adopt rules and regulations governing the
12 provisions of this act that are not inconsistent with the provisions contained herein.

13 SECTION 4. The provisions of this act shall be effective for taxable years beginning
14 January 1, 2015.